

ASSESSOR Bill Postmus

MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

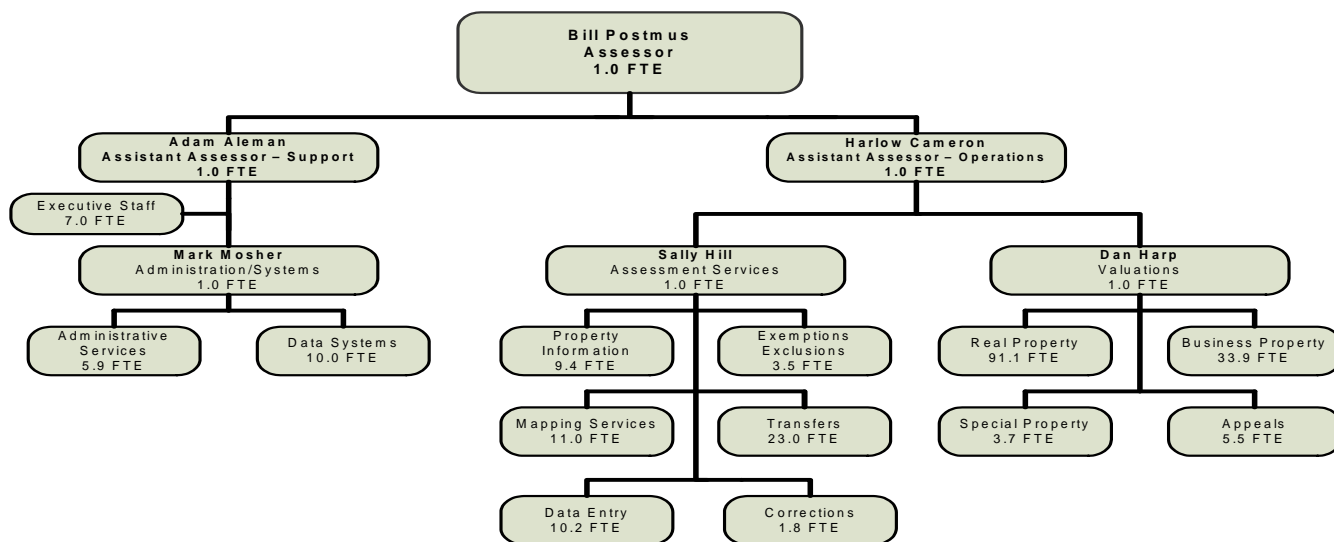
- Locate, describe, and identify ownership of all property within the county.
- Establish a taxable value for all property subject to taxation.
- List all taxable value on the assessment roll.
- Apply all legal exemptions.
- Protect the rights of taxpayers.

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.

STRATEGIC GOALS

- Publish the annual assessment roll timely and accurately.
- Make property valuation information more accessible and easier to understand.
- Enhance operational efficiency and productivity by implementing new technology, policies and procedures.

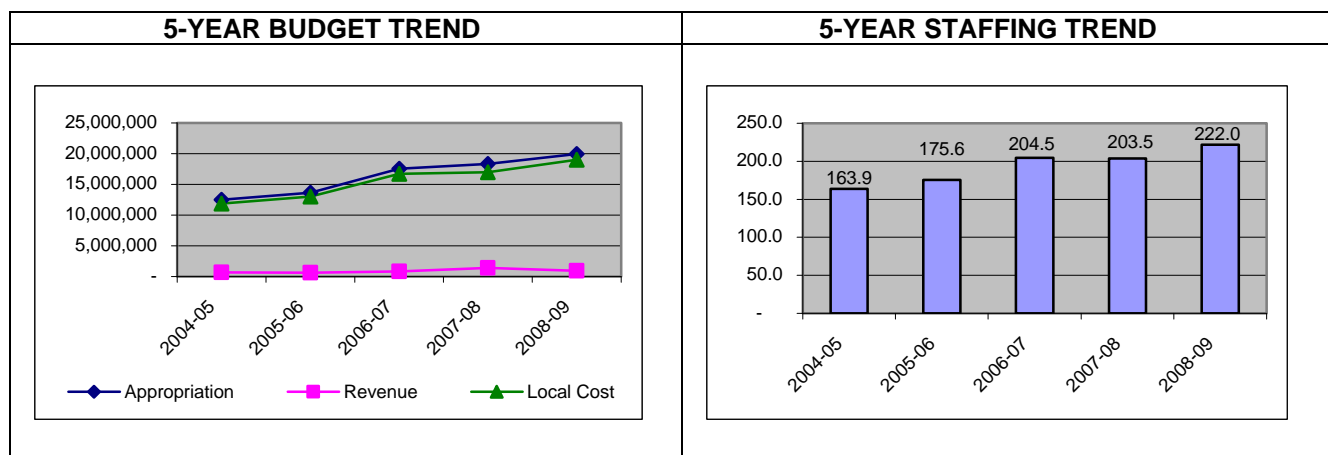
ORGANIZATIONAL CHART



DESCRIPTION OF MAJOR SERVICES

As established by the state constitution, the Office of the Assessor (Assessor) determines the value of all property including residential, commercial, business, and personal. The Assessor maintains current records on approximately 770,000 parcels of real property, 38,000 business property accounts, and 21,500 other assessments including boats and aircraft with a total assessed valuation of \$182 billion before exemptions as of the close of the June 2007 assessment roll. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET HISTORY

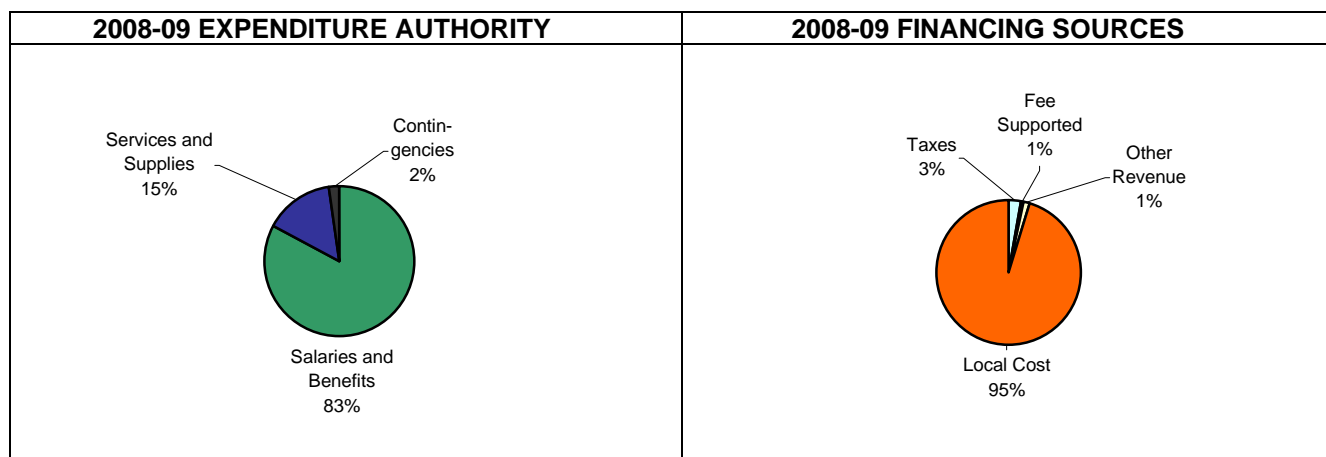


The Assessor's business is primarily affected by the changes in the real estate market. In San Bernardino County there has been a decline in workload of the processing of new ownership transfers. However, there has been an increase in the processing of properties with a decline in value (Prop 8) due to the depressed housing market. The net result of these activities is no change in workload as compared to last fiscal year. During 2007-08 the Assessor and the County Administrative Office agreed that it was prudent to close the fund associated with the State Property Tax Administration Program (PTAP) and transition all expenditures, including the associated staff, into the general fund. The increases in budget and staffing shown here reflect this change.

PERFORMANCE HISTORY

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Modified Budget	2007-08 Estimate
Appropriation	13,421,216	14,509,372	16,911,825	18,354,905	18,300,844
Departmental Revenue	849,595	1,003,405	1,320,890	1,385,000	1,907,631
Local Cost	12,571,621	13,505,967	15,590,935	16,969,905	16,393,213
Budgeted Staffing				203.5	

ANALYSIS OF PROPOSED BUDGET



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Estimate	2007-08 Final Budget	2008-09 Proposed Budget	Change From 2007-08 Final Budget
Appropriation							
Salaries and Benefits	10,411,631	11,971,812	13,267,033	14,867,954	14,968,723	16,535,572	1,566,849
Services and Supplies	1,942,430	1,131,609	2,104,762	1,541,895	1,546,784	1,488,474	(58,310)
Central Computer	734,722	906,845	929,546	1,255,455	1,255,455	1,372,561	117,106
Travel	-	-	-	-	-	114,500	114,500
Equipment	31,685	166,726	83,717	7,438	-	-	-
Transfers	300,748	332,380	436,410	470,182	426,023	443,288	17,265
Total Appropriation	13,421,216	14,509,372	16,821,468	18,142,924	18,196,985	19,954,395	1,757,410
Operating Transfers Out	-	-	90,357	157,920	157,920	-	(157,920)
Total Requirements	13,421,216	14,509,372	16,911,825	18,300,844	18,354,905	19,954,395	1,599,490
Departmental Revenue							
Taxes	428,136	574,407	912,596	975,000	570,000	570,000	-
Current Services	47,628	149,095	176,838	172,602	135,000	100,000	(35,000)
Other Revenue	373,831	279,903	231,456	360,029	280,000	255,000	(25,000)
Total Revenue	849,595	1,003,405	1,320,890	1,507,631	985,000	925,000	(60,000)
Operating Transfers In	-	-	-	400,000	400,000	-	(400,000)
Total Financing Sources	849,595	1,003,405	1,320,890	1,907,631	1,385,000	925,000	(460,000)
Local Cost	12,571,621	13,505,967	15,590,935	16,393,213	16,969,905	19,029,395	2,059,490
Budgeted Staffing					203.5	222.0	18.5

Salaries and benefits of \$16,535,572 fund 222.0 budgeted positions and are increasing by \$1,566,849 and 18.5 budgeted positions due primarily to the transfer of staff from the PTAP special revenue fund into the Assessor's general fund. The increase in budgeted positions reflects adding the 28.3 staff from the PTAP special revenue fund after a reduction of 9.8 budgeted positions to accommodate trends in historical staffing levels and provide for an anticipated vacancy factor.

Services and supplies of \$1,488,474 includes a decrease of \$58,310 which is primarily due to the net result of a reduction in the one-time funding for the Assessor's business process improvement projects and an increase due to the incorporation of expenditures paid out of the PTAP special revenue fund.

Transfers of \$443,288 is increasing by \$17,265 due to increases in rents.

Departmental revenue of \$925,000 represents a decrease of \$60,000 primarily due to an anticipated decrease in revenue collected from special assessments.



Operating transfers in represents a decrease of \$400,000 due to the elimination of one-time funding from the business process improvements reserve for the phone monitoring system and mobile appraisal capability.

PERFORMANCE MEASURES				
Description of Performance Measure	2006-07 Actual	2007-08 Projected	2007-08 Estimated	2008-09 Projected
State Board of Equalization quality control rating	99.56% accuracy	>95% accuracy	>95% accuracy	>95% accuracy
Review a sample of 500 change of ownership events annually for accuracy.	94% accuracy	95% accuracy	95% accuracy	95% accuracy
Percentage increase of non-mandatory audits performed annually (number of audits)	24% (42)	15%	43% (60)	25%
Percentage of "yes" responses in satisfaction survey.	42%	80%	60%	70%
Number of Spanish materials available.	0	4	4	4
Percentage decrease of callers who receive a busy signal (400 callers or less in 2006-07).	43%	10%	88%	>95% (goal achieved)
Number of system reengineering tasks completed. (3 tasks in 2006-07) (There is no set number of tasks to complete. The goal is to try and find ways to improve the old ways of doing business for continuous process improvement.)	3	6	6	5
Percentage of functionality/availability of systems – defined as available user time per employee (2088 hours).	>95%	>95%	>95%	>95%
Percentage decrease of backlog appraisal units (Backlog 6084 in 2006-07, 8603 in 2007-08).	-39%	15%	15%	15%
Maintain transfers accuracy rate of 95% or greater (200,000 documents in 2006-07).	94%	96%	95%	95%
Maintain mapping accuracy rate of 95% or greater (95%, 2007-08).	95%	96%	95%	95%
Number of system reengineering tasks completed.	5	9	9	9
Percentage of adverse work environment conditions reviewed.	100%	100%	100%	100%
Number of web forms translated.	N/A	24	10	24



ADDITIONAL GENERAL FUND FINANCING REQUESTS						
Rank	Brief Description of Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2008-09 Performance Measurement
1.	Equipment refresh - Policy Item The efficient operation of the Assessor's office is dependant on the availability of computer systems. Historically, replacement of these tools has been based on failure or as funds are "found". Since the Assessor is a critical part of the property tax cycle, it is important to be pro-active in the maintenance of equipment on a 3 year replenishment cycle.	-	200,000	-	200,000	
	<i>Percentage of equipment replaced</i>					33%
2.	Procure emergency equipment to prepare for future disasters - BPI Request During the Green Valley and Slide fires of 2007, needs were identified for the following devices to provide data accurately and expeditiously: 10 emergency radios, 3 satellite phones, 18 Nomex fire suits, GPS receivers, wireless cards, laser printer.		125,000	-	125,000	
	<i>Percentage reduction in staff time to accurately identify damaged parcels</i>					95%
3.	Programmer Analyst II to develop and maintain Assessor map GIS application - Policy Item Funding of a Programmer Analyst III position will allow the department to establish new Geographic Information Systems (GIS) applications to improve operational efficiency and create new tools to allow the public the ability to directly access Assessor information such as maps.	1.0	86,380	-	86,380	
	<i>Number of GIS applications developed</i>					3
4.	Procure ergonomic workstations - Policy Item The workstations in the San Bernardino district office and the Mapping division consist of 1940's era metal desks and side tables. Modern ergonomic workstations are necessary to mitigate the potential risk to employees. This request was included in CIP 06-166 however, based on the current estimates, the original amount will not cover the replacement of all workstations. This request would supplement the previous amount and allow the Assessor to complete the project.		227,500	-	227,500	
	<i>Percentage of non-ergonomic workstations replaced</i>					100%
5.	Hire consultant to translate Assessor forms and web pages - Policy Item The number of Spanish-speaking property owners has increased in recent years. To assist them in understanding the assessment process, forms, instructional materials and the Assessor website must be translated into Spanish.	-	90,000	-	90,000	
	<i>Percentage of forms and web pages translated</i>					100%
Total		1.0	728,880	-	728,880	